

SALT LAKE CITY, UTAH, December 1, 1898.

Circular of Instructions.

TO THE PRESIDENCY OF STAKES, BISHOPRIC OF WARDS AND STAKE TITHING CLERKS IN ZION:

DEAR BRETHREN:

1. The time is now approaching for the annual settlement of tithing. We desire to direct the attention of those having charge of tithing affairs in the Wards and Stakes of Zion to this important subject, and to give instructions and advice concerning the receiving and disbursing of tithes.

2. Great responsibility is placed upon the Bishops, as Stewards of the Lord's Storehouse. They should see that roots of all kinds are properly protected, hay carefully stacked, grain securely garnered, live stock kept in good condition, and in fact, nothing should be allowed to waste or decay for lack of care and attention, but all the tithes handled with economy and to the best interests of the Church.

3. The Bishops of Wards and Stake Tithing Clerks should remit to President Lorenzo Snow, Trustee in Trust, monthly or oftener if necessary, all cash received by them on tithing, as also the cash proceeds from sale of all other kinds of tithes; and where possible, the Bishops of Wards should make such remittances direct to this city, and thus avoid the additional labor and expense of handling cash by the Stake Tithing Clerks.

4. In Wards not accessible to this city, perishable produce, merchandise, building material, etc., should be sold or exchanged for articles more marketable. Grain, horned stock, and sheep must be held subject to instructions from the General Storehouse; but if an opportunity occurs to sell any of these kinds in the various Wards, the Bishop or Stake Tithing Clerk should communicate with the Presiding Bishop's Office, stating the price offered, and his opinion whether the sale would be advantageous to the Church.

5. An inventory of the tithes on hand should be taken at the close of the annual settlement, by weights, measurements and description, and a fair cash market valuation placed on each article or kind. This should be done by the *Bishop and his counselors who are required to certify to the correctness of the Ward inventory.* An estimate of the value of real estate, buildings, improvements, fixtures, furniture, etc., used or controlled by the tithing department, should also be given. The Stake Tithing Clerk, when requested, should assist

the Bishop in rendering his accounts, so that all instructions may be properly carried out.

6. Nothing *ordini* should be given persons on promises to pay at some other date, nor should the tithes be loaned, or persons allowed to draw from the Tithing Storehouse, unless they have *written* authority from the Presiding of the Church or Presiding Bishopric. This is intended to apply to officers as well as other members of the Church; but the Bishops are not restricted from selling perishable produce, etc., to responsible persons for cash on limited credit, or from making advantageous exchanges, as instructed in a paragraph No. 4.

7. All P. B. O. orders issued on Wards or Stakes should be taken up when presented for payment, charged the Bishop's General Storehouse, and paid in full in the kinds specified on the order. If this cannot be done, in consequence of the amount or conditions of its payment, credit the party or account in whose favor it is drawn with the full amount of the order and then charge all payments made on same; but when you have tithes on hand in kind called for in the order, notice must be given to those having the credit on your books that you are prepared to pay the balance of the order in full and the account closed. In any account such accounts must be paid before the close of the year in which they originate, providing you have tithes on hand in kinds to make the payment. All orders payable in "equitable" or "assorted" produce must be paid with a *fair proportion of every kind of produce received and disbursed (including perishable articles) at the office or offices on which the order is drawn*. In making payment on said orders, *sufficient at least should be charged for the article or kind, to cover the original credit allowed and the cost in handling, so that no loss will be incurred in the Storehouse; but in no instance should produce, etc. be disbursed at a less price than the current market quotation.*

8. If the Bishops have not proper and adequate accommodations, for the tithes of their Ward, they should communicate with the Presiding Bishop's Office; but not undertake to make any permanent improvements on tithing property, unless permission is first obtained for that purpose.

9. When persons pay tithing in a Ward where they do not reside, certificates stating the kinds and amount so paid must be given by the Bishop for such credit, so that in settling their tithing in the Ward where they do reside, the certificate may be shown their Bishop and entered as a memorandum on the Ward book and tithing record, *in red ink*, but not carried out as tithes received in that Ward. Blank certificates for use in such cases, will be furnished from the Presiding Bishop's Office on application.

10. The Bishops should give receipts for all tithes received by them and the duplicate or stub of said receipt must always be filled out. This will materially assist in making accurate and satisfactory settlement with the tithe-

buyers. *Tithes must be taken for all disbursements made on account of compensation, improvements and general expenses.* Blank tithing receipt books and vouchers can be had from the Presiding Bishop's Office on application.

11. In forwarding tithes to the Bishop's General Storehouse *receipts of same should always be sent by mail, specifying the article sent and their local cash market value.* Blank invoices for this purpose will be furnished by the Presiding Bishop's Office on application. We call the attention of the Bishops to the necessity of allowing only fair cash market values for produce, stock and miscellaneous tithing.

12. The Bishop or acting Bishop should designate a date not later than January 10th, 1890, for the settlement of tithing and should be present in person at such settlement. Every member of his Ward should be notified by the Teachers of the time and place for such settlement.

13. Bishops and others desiring credit for produce or miscellaneous tithing in 1890 must forward same to the Bishop's General Storehouse on or before January 3, 1890. The books will remain open for cash remittances, until January 31, 1890.

14. The Presidents of Stakes should exercise supervision over the tithes of their Stake, as outlined in paragraph 2, and as they are required to certify to the correctness of the tithing reports made annually to the Presiding Bishop's Office, they should satisfy themselves that the tithing accounts of their Stakes are correctly and properly kept.

In conclusion, we desire to impress upon the Presiding officers in the Wards and Stakes of Zion, the urgent necessity of diligently teaching the Saints the law of tithing, its importance to their spiritual and temporal welfare and the many blessings promised those who observe the law in the spirit and meaning thereof.

Praying the blessings of the Lord may rest upon you continually in your labors among the Saints,

We remain your brethren in the Gospel.

*William B. Preston,
Robert T. Burton,
John R. Winder,*

PRESIDING BISHOPRIC.

Lorenzo Snow.

George D. Cannon,

Joseph F. Smith,

FIRST PRESIDENCY.

